

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re
DELPHI CORPORATION, et al.,
Debtors.

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

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**ANDROID INDUSTRIES, LLC'S OBJECTION TO DEBTORS'
TWENTIETH OMNIBUS OBJECTION PURSUANT TO 11 USC §502(b)
AND FED.R.BANKR.P. 3007 TO CERTAIN (A) DUPLICATE AND AMENDED
CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS, (C) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIM,
AND (E) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION,
CONSENSUALLY MODIFIED AND REDUCED TORT CLAIMS AND
LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION**

Android Industries, LLC ("Android"), for its Objection states as follows:

1. Delphi is objecting to Android's entire proof of claim. However, the only stated reason for the objection is that the amount is not supported by the Debtors' books and records.
2. Delphi does, in fact, owe the amount as stated on Android's proof of claim as shown by the document attached to Android's proof of claim and voluminous supporting documents already provided to Delphi.
3. Further, Android has a valid setoff claim for the entire amount stated in the proof of claim as show by the document attached to Android's proof of claim and voluminous supporting documents already provided to Delphi.

4. Because the documents supporting Android's proof of claim are voluminous and because Android already provided these documents to Delphi, Android is not again attaching these documents to this response, but will provide the documents at Delphi's request or in advance of any evidentiary hearing.

Respectfully submitted,

SCHAFER AND WEINER, PLLC

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Dated: September 20, 2007